

**Imputation Tests with SBC Proposed Rates**

Docket No. 02-0864  
Staff Exhibit 24.0  
Schedule 24.01 (Public)

**Business NAL Imputation:**

| Cost                                      |              | Area A | Area B | Area C | Source       |
|---|--------------|--------|--------|--------|--------------|
| 1 Port Rate                               |              | X.X    | X.X    | X.X    | tariff       |
| 2 Cross Connect Rate                      |              | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                |              | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                     |              | X.X    | X.X    | X.X    | filing       |
| 5   | SBC Imp Cost | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                   |              |        |        |        |              |
| 6 Access Line                             |              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                    |              | X.X    | X.X    | X.X    | tariff       |
|   |              | X.X    | X.X    | X.X    | L6+L7        |
| 8 Amount by which rates must be increased |              | X.X    | X.X    | X.X    | L5-L8        |

**ISDN Imputation:**

| Cost                                       |              | Area A | Area B | Area C | Source       |
|--|--------------|--------|--------|--------|--------------|
| 1 Port Rate                                |              | X.X    | X.X    | X.X    | tariff       |
| 2 Cross Connect Rate                       |              | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                 |              | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                      |              | X.X    | X.X    | X.X    | filing       |
| 5  | SBC Imp Cost | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                    |              |        |        |        |              |
| 6 Access Line                              |              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                     |              | X.X    | X.X    | X.X    | tariff       |
| 8 EUCLP                                    |              | X.X    | X.X    | X.X    | tariff       |
| 9  |              | X.X    | X.X    | X.X    | Sum L6 to L8 |
| 10 Amount by which rates must be increased |              | X.X    | X.X    | X.X    | L5-L9        |

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**COPTS Imputation:**

| Cost                                       |              | Area A | Area B | Area C | Source       |
|--|--------------|--------|--------|--------|--------------|
| 1 Port Rate                                |              | X.X    | X.X    | X.X    | tariff       |
| 2 Cross Connect Rate                       |              | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                 |              | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                      |              | X.X    | X.X    | X.X    | filing       |
| 5  | SBC Imp Cost | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                    |              |        |        |        |              |
| 6 Access Line                              |              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                     |              | X.X    | X.X    | X.X    | tariff       |
| 8 COPTS Rating and Signaling               |              | X.X    | X.X    | X.X    |              |
| 9  |              | X.X    | X.X    | X.X    | L6+L7+L8     |
| 10 Amount by which rates must be increased |              | X.X    | X.X    | X.X    | L5-L9        |

**STF Pair at a Time Imputation:**

| Cost                                      |              | Area A | Area B | Area C | Source       |
|---|--------------|--------|--------|--------|--------------|
| 1 Port Rate                               |              | X.X    | X.X    | X.X    | no charge    |
| 2 Cross Connect Rate                      |              | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                |              | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                     |              | X.X    | X.X    | X.X    | filing       |
| 5   | SBC Imp Cost | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                   |              |        |        |        |              |
| 6 Access Line                             |              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                    |              | X.X    | X.X    | X.X    | tariff       |
| 8   |              | X.X    | X.X    | X.X    | L6+L7        |
| 9 Amount by which rates must be increased |              | X.X    | X.X    | X.X    | L5-L8        |

**Imputation Tests with Staff Proposed Rates**

Docket No. 02-0864

Staff Exhibit 24.0

Schedule 24.02 (Public)

**Business NAL Imputation:**

| Cost                                      |              | Area A | Area B | Area C | Source       |
|---|--------------|--------|--------|--------|--------------|
| 1 Port Rate                               |              | X.X    | X.X    | X.X    | filing       |
| 2 Cross Connect Rate                      |              | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                |              | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                     |              | X.X    | X.X    | X.X    | filing       |
| 5   | SBC Imp Cost | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                   |              |        |        |        |              |
| 6 Access Line                             |              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                    |              | X.X    | X.X    | X.X    | tariff       |
|   |              | X.X    | X.X    | X.X    | L6+L7        |
| 8 Amount by which rates could be increase |              | X.X    | X.X    | X.X    | L8-L5        |

**ISDN Imputation:**

| Cost                                       |              | Area A | Area B | Area C | Source       |
|--|--------------|--------|--------|--------|--------------|
| 1 Port Rate                                |              | X.X    | X.X    | X.X    | filing       |
| 2 Cross Connect Rate                       |              | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                 |              | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                      |              | X.X    | X.X    | X.X    | filing       |
| 5  | SBC Imp Cost | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                    |              |        |        |        |              |
| 6 Access Line                              |              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                     |              | X.X    | X.X    | X.X    | tariff       |
| 8 EUCLP                                    |              | X.X    | X.X    | X.X    | tariff       |
| 9  |              | X.X    | X.X    | X.X    | Sum L6 to L8 |
| 10 Amount by which rates could be increase |              | X.X    | X.X    | X.X    | L9-L5        |

**Imputation Tests with Staff Proposed Rates**

Docket No. 02-0864  
 Staff Exhibit 24.0  
 Schedule 24.02 (Public)

**COPTS Imputation:**

| Cost                                       | Area A | Area B | Area C | Source       |
|--|--------|--------|--------|--------------|
| 1 Port Rate                                | X.X    | X.X    | X.X    | filing       |
| 2 Cross Connect Rate                       | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                 | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                      | X.X    | X.X    | X.X    | filing       |
| 5 SBC Imp Cost                             | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                    |        |        |        |              |
| 6 Access Line                              | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                     | X.X    | X.X    | X.X    | tariff       |
| 8 COPTS Rating and Signaling               | X.X    | X.X    | X.X    |              |
| 9  | X.X    | X.X    | X.X    | L6+L7+L8     |
| 10 Amount by which rates could be increase | X.X    | X.X    | X.X    | L9-L5        |

**STF Pair at a Time Imputation:**

| Cost                                      | Area A | Area B | Area C | Source       |
|---|--------|--------|--------|--------------|
| 1 Port Rate                               | X.X    | X.X    | X.X    | no charge    |
| 2 Cross Connect Rate                      | X.X    | X.X    | X.X    | tariff       |
| 3 SCF/Loop                                | X.X    | X.X    | X.X    | tariff       |
| 4 Proposed Loop Rates                     | X.X    | X.X    | X.X    | filing       |
| 5 SBC Imp Cost                            | X.X    | X.X    | X.X    | Sum L1 to L4 |
| Revenue                                   |        |        |        |              |
| 6 Access Line                             | X.X    | X.X    | X.X    | tariff       |
| 7 EUCL                                    | X.X    | X.X    | X.X    | tariff       |
|   | X.X    | X.X    | X.X    | L6+L7        |
| 8 Amount by which rates could be increase | X.X    | X.X    | X.X    | L8-L5        |

**Required Retail Revenue Increases Under SBC Proposed UNE Rates**

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Staff Exhibit 24.0  
Schedule 24.03 (Public)

|                     |                      | <u>Access Area A</u> | <u>Access Area B</u> | <u>Access Area C</u> | <u>Total</u>     |
|---------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| <u>Business NAL</u> | Amount Must Increase | X.X                  | X.X                  | X.X                  |                  |
|                     | % Increase           | X.X                  | X.X                  | X.X                  |                  |
|                     | 2001 Demand          | X.X                  | X.X                  | X.X                  |                  |
|                     | Revenue Impact       | X.X                  | X.X                  | X.X                  | \$98,369,686.78  |
| <u>ISDN</u>         | Amount Must Increase | X.X                  | X.X                  | X.X                  |                  |
|                     | % Increase           | X.X                  | X.X                  | X.X                  |                  |
|                     | 2001 Demand          | X.X                  | X.X                  | X.X                  |                  |
|                     | Revenue Impact       | X.X                  | X.X                  | X.X                  | \$3,606,638.35   |
| <u>COPTS</u>        | Amount Must Increase | X.X                  | X.X                  | X.X                  |                  |
|                     | % Increase           | X.X                  | X.X                  | X.X                  |                  |
|                     | 2001 Demand          | X.X                  | X.X                  | X.X                  |                  |
|                     | Revenue Impact       | X.X                  | X.X                  | X.X                  | \$3,789,881.66   |
| <u>STF</u>          | Amount Must Increase | X.X                  | X.X                  | X.X                  |                  |
|                     | % Increase           | X.X                  | X.X                  | X.X                  |                  |
|                     | 2001 Demand          | X.X                  | X.X                  | X.X                  |                  |
|                     | Revenue Impact       | X.X                  | X.X                  | X.X                  | \$123,255.50     |
|                     | Grand Total          |                      |                      |                      | \$105,889,462.29 |

**Changes to ACF**

Docket No. 02-0864  
Staff Exhibit 24.0  
Schedule 24.04 (Public)

| Account | Description  | FRC          | SBCI<br>Calculated<br>ACF | Staff<br>Calculated<br>ACF | Decrease | %<br>Decrease |
|---------|--|--------------|---------------------------|----------------------------|----------|---------------|
| 2111    | Total Land   | 20C          | X.X                       | X.X                        | 0.0614   | 33.24%        |
| 2112    | Motor Vehicles   | 164C         | X.X                       | X.X                        | 0.0324   | 15.91%        |
| 2114    | Tools & Other Work Equipment                                     | 864C         | X.X                       | X.X                        | 0.0319   | 18.79%        |
| 2121    | Total Buildings  | 10C          | X.X                       | X.X                        | 0.0572   | 29.32%        |
| 2122    | Furniture & Artwork  | 161C         | X.X                       | X.X                        | 0.0352   | 21.97%        |
| 2123.1  | Office Equipment - Office Support                                | 461C         | X.X                       | X.X                        | 0.0313   | 16.84%        |
| 2123.2  | Office Equipment - Company Communications                        | 262C         | X.X                       | X.X                        | 0.0310   | 13.45%        |
| 2124    | Total General Purpose Computers (GPC)                            | various      | X.X                       | X.X                        | 0.0312   | 12.20%        |
| 2212    | Total Digital Electronic Switching                               | 377C         | X.X                       | X.X                        | 0.0698   | 28.23%        |
| 2220    | Operator Systems   | 117C         | X.X                       | X.X                        | 0.0500   | 15.92%        |
| 2231    | Radio Systems  | 67C          | X.X                       | X.X                        | 0.1133   | 44.65%        |
| 2232.11 | Circuit Equipment - DDS  | 157C         | X.X                       | X.X                        | 0.0319   | 12.48%        |
| 2232.12 | Circuit Equipment - Subscriber Pair Gain Systems (Digital)       | 257C         | X.X                       | X.X                        | 0.0530   | 22.40%        |
| 2232.19 | Circuit Equipment - Other Digital                                | 357C         | X.X                       | X.X                        | 0.0528   | 21.79%        |
| 2232.20 | Circuit Equipment - Analog Other                                 | 57C          | X.X                       | X.X                        | 0.2532   | 54.63%        |
| 2351    | Public Telephone Terminal Equipment                              | 188C         | X.X                       | X.X                        | 0.0346   | 12.62%        |
| 2362    | Other Terminal Equipment   | 858C         | X.X                       | X.X                        | 0.0326   | 10.04%        |
| 2411    | Poles  | 1C           | X.X                       | X.X                        | 0.0704   | 35.80%        |
| 2421    | Aerial Cable Total   |              | X.X                       | X.X                        | 0.0643   | 20.74%        |
| 2421.2  | Aerial Cable - Metallic  | 22C          | X.X                       | X.X                        | 0.0643   | 20.74%        |
| 2421.1  | Aerial Cable - Non-Metallic                                      | 822C         | X.X                       | X.X                        | 0.0452   | 21.04%        |
| 2422.2  | Underground Cable - Metallic                                     | 5C           | X.X                       | X.X                        | 0.0738   | 31.66%        |
| 2422.1  | Underground Cable - Non-Metallic                                 | 85C          | X.X                       | X.X                        | 0.0548   | 27.16%        |
| 2423.2  | Buried Cable - Metallic  | 45C          | X.X                       | X.X                        | 0.0625   | 23.31%        |
| 2423.1  | Buried Cable - Non-Metallic                                      | 845C         | X.X                       | X.X                        | 0.0557   | 20.97%        |
| 2426    | Intrabuilding Network Cable Total                                |              | X.X                       | X.X                        | 0.0549   | 25.91%        |
| 2426.2  | Intrabuilding Network Cable - Metallic                           | 12C          | X.X                       | X.X                        | 0.0613   | 28.93%        |
| 2426.1  | Intrabuilding Network Cable - Non-Metallic                       | 812C         | X.X                       | X.X                        | 0.0543   | 28.30%        |
| 2441    | Conduit  | 4C           | X.X                       | X.X                        | 0.0527   | 30.59%        |
| 2690    | Intangible Assets  |              | X.X                       | X.X                        | 0.0337   | 7.78%         |
| 2124    | GENERAL PURPOSE COMPUTERS w/ Land, Building & Power and In-Place | 361C-WLBP&IP | X.X                       | X.X                        | 0.0545   | 15.59%        |
| 2212    | DIGITAL ESS w/ Land, Building & Power and In-Place               | 377C-WLBP&IP | X.X                       | X.X                        | 0.1017   | 28.50%        |
| 2220    | OPERATOR SYSTEMS w/ Land, Building & Power and In-Place          | 117C-WLBP&IP | X.X                       | X.X                        | 0.0757   | 18.17%        |
| 2232.19 | CIRCUIT - OTHER DIGITAL w/ Land, Building & Power and In-Place   | 357C-WLBP&IP | X.X                       | X.X                        | 0.0840   | 23.38%        |